DAYTON BOARD OF EDUCATION
BANK RECONCILIATION
JANUARY 2019

BANK		
UNITED BANK CHECKING BANK BALANCE		$2,359,900.91
PLUS CHECKS VOIDED		
PLUS INVESTMENTS		$425,230.00
BANK ERROR		
LESS OUTSTANDING CHECKS PR		($97,236.04)
LESS OUTSTANDING CHECKS AP		($15,562.93)
LESS ACH - OHIO TAX		($483.07)
LESS ACH - HEALTH/LIFE/FSA - JANUARY		($17,065.02)
LESS ACH - CERS - JANUARY		($28,758.27)
LESS ACH - FEDERAL HEALTH		
ACCOUNTS REC. - (FICA/MEDICARE CREDIT)		$56.01
TOTAL BANK		$2,626,081.59
CASH PER BOOKS (MUNIS)		
GENERAL FUND		$2,547,733.24
SPECIAL REVENUE FUND		($70,200.53)
DISTRICT ACTIVITY FUND		$43,814.48
CAPITAL OUTLAY FUND		$38,750.00
BUILDING FUND		$78,401.77
CONSTRUCTION FUND		$23,488.34
DEBT SERVICE FUND		($94,460.39)
FOOD SERVICE FUND		$53,873.87
DAYCARE		$4,680.81
TOTAL BOOKS		$2,626,081.59
DIFFERENCE		$0.00
MUNIS RECONCILIATION		
BEGINNING BALANCE		$2,700,858.81
PLUS VOIDED CHECK PRIOR MONTH	#97266-$40.33/97265-$4.27	$44.60
RECEIPTS		$769,913.98
EXPENDITURES:		
ACCOUNTS PAYABLE		($283,682.76)
PAYROLL		($561,053.04)
ENDING BALANCE		$2,626,081.59

INFORMATION CONTAINED IN THIS REPORT IS A TRUE AND ACCURATE ACCOUNT OF THE FINANCIAL CONDITION OF THE DAYTON INDEPENDENT SCHOOL DISTRICT.

Patricia Gosney

TREASURER

DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2019 7

FUND: 1	GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	27,276.48	2,122,447.23
	10	6101I	CERT OF DEP-CASH EQUIV	.00	425,230.00
		TOTAL ASSETS		27,276.48	2,547,677.23
LIABILITIES					
	10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	24.63
	10	7472	FICA WITHHELD PAYABLE	.00	31.38
	10	7603	PURCHASE OBLIGATIONS	-7,904.46	48,774.64
		TOTAL LIABILITIES		-7,904.46	48,830.65
FUND BALANCE					
	10	6302	REVENUES CONTROL	-515,051.56	-6,182,312.10
	10	7602	EXPENDITURES CONTROL	487,775.08	3,660,539.04
	10	8753	ASSIGNED-PUR OBLG CURR (1-12)	7,904.46	-48,774.64
	10	8770	UNASSIGNED FUND BALANCE	.00	-25,960.18
		TOTAL FUND BALANCE		-19,372.02	-2,596,507.88
	TOTAL LIABILITIES + FUND BALANCE			-27,276.48	-2,547,677.23

FUND: 2	SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-2,478.84	-70,200.53
		TOTAL ASSETS		-2,478.84	-70,200.53
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	-183.85	4,795.90
		TOTAL LIABILITIES		-183.85	4,795.90
FUND BALANCE					
	20	6302	REVENUES CONTROL	-144,221.30	-934,061.26
	20	7602	EXPENDITURES CONTROL	146,700.14	1,004,261.79
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	183.85	-4,795.90
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	26,656.77
	20	8770	UNASSIGNED FUND BALANCE	.00	-26,656.77
		TOTAL FUND BALANCE		2,662.69	65,404.63
	TOTAL LIABILITIES + FUND BALANCE			2,478.84	70,200.53

FUND: 21		DIST ACTIVITY(SPEC REV ANN)	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-697.95	43,814.48
	TOTAL ASSETS		-697.95	43,814.48
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	-629.65	4,194.42
	TOTAL LIABILITIES		-629.65	4,194.42
FUND BALANCE				
21	6302	REVENUES CONTROL	.00	-14,862.04
21	7602	EXPENDITURES CONTROL	697.95	11,918.37
21	8737	RESTRICTED - OTHER	.00	-40,870.81
21	8753	ASSIGNED-PUR OBLG CURR (1-12)	629.65	-4,194.42
21	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,351.93
21	8770	UNASSIGNED FUND BALANCE	.00	-1,351.93
	TOTAL FUND BALANCE		1,327.60	-48,008.90
TOTAL LIABILITIES + FUND BALANCE			697.95	-43,814.48

FUND: 310 CAPITAL OUTLAY FUND

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	38,750.00
	TOTAL ASSETS			.00	38,750.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-38,750.00
	TOTAL FUND BALANCE			.00	-38,750.00
TOTAL LIABILITIES + FUND BALANCE				.00	-38,750.00

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	9,058.36	78,401.77
		TOTAL ASSETS		9,058.36	78,401.77
FUND BALANCE					
	32	6302	REVENUES CONTROL	-9,058.36	-194,184.98
	32	7602	EXPENDITURES CONTROL	.00	115,783.21
		TOTAL FUND BALANCE		-9,058.36	-78,401.77
	TOTAL LIABILITIES + FUND BALANCE			-9,058.36	-78,401.77

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	.00	23,488.34
		TOTAL ASSETS		.00	23,488.34
FUND BALANCE					
	36	7602	EXPENDITURES CONTROL	.00	1,447.00
	36	8735	RESTRICTED-FUTURECONST(BG-1)	.00	-24,935.34
		TOTAL FUND BALANCE		.00	-23,488.34
TOTAL LIABILITIES + FUND BALANCE				.00	-23,488.34

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-94,460.39	-94,460.39
		TOTAL ASSETS		-94,460.39	-94,460.39
FUND BALANCE					
	40	6302	REVENUES CONTROL	.00	-115,783.21
	40	7602	EXPENDITURES CONTROL	94,460.39	210,243.60
		TOTAL FUND BALANCE		94,460.39	94,460.39
TOTAL LIABILITIES + FUND BALANCE				94,460.39	94,460.39

FUND: 51 FOOD SERVICE FUND

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	-14,802.25	53,873.87
	51	6171	INVENTORIES FOR CONSUMPTION	.00	5,771.14
	51	6400O	DEFERRED OUTFL -OPEB LIAB	.00	15,538.00
	51	6400P	DEFER OUTFLOW-PENSION LIAB	.00	61,591.00
	TOTAL ASSETS			-14,802.25	136,774.01
LIABILITIES					
	51	7541O	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-143,492.00
	51	7541P	UNFUNDED PENS LIAB-PENSION	.00	-110,957.00
	51	7603	PURCHASE OBLIGATIONS	-2,356.55	.00
	51	7700O	DEF INFLOW RESOUR-OPEB LIAB	.00	-3,353.00
	51	7700P	DEFER INFLOW RESOR-PENSION	.00	-17,202.00
	TOTAL LIABILITIES			-2,356.55	-275,004.00
FUND BALANCE					
	51	6302	REVENUES CONTROL	-54,628.52	-489,640.68
	51	7602	EXPENDITURES CONTROL	69,430.77	429,995.67
	51	8737O	RESTRICTED-OTHER OPEB LIAB	.00	131,307.00
	51	8737P	RESTRICTED OTHER-PENSIONLIAB	.00	66,568.00
	51	8753	ASSIGNED-PUR OBLG CURR (1-12)	2,356.55	.00
	TOTAL FUND BALANCE			17,158.80	138,229.99
TOTAL LIABILITIES + FUND BALANCE				14,802.25	-136,774.01

FUND: 52 DAY CARE SERVICES				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	1,327.37	4,680.81
		TOTAL ASSETS		1,327.37	4,680.81
FUND BALANCE					
	52	6302	REVENUES CONTROL	-6,144.76	-37,586.80
	52	7602	EXPENDITURES CONTROL	4,817.39	32,905.99
		TOTAL FUND BALANCE		-1,327.37	-4,680.81
	TOTAL LIABILITIES + FUND BALANCE			-1,327.37	-4,680.81

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